

1 A bill to be entitled
 2 An act relating to tax exemptions for first responders
 3 and surviving spouses; amending s. 196.011, F.S.;
 4 specifying the information to be included in an
 5 application for certain tax exemptions; creating s.
 6 196.102, F.S.; providing definitions; providing an
 7 exemption from ad valorem taxation for certain first
 8 responders under specified conditions; providing an
 9 exemption from ad valorem taxation for certain
 10 surviving spouses of first responders who have died;
 11 specifying the documentation required to receive the
 12 exemption; granting rulemaking authority; specifying
 13 procedures for receiving a tax exemption for 2017
 14 specifying procedures for denials of tax exemptions;
 15 providing applicability; providing an effective date.

16
 17 Be It Enacted by the Legislature of the State of Florida:
 18

19 Section 1. Paragraph (b) of subsection (1) of section
 20 196.011, Florida Statutes, is amended to read:

21 196.011 Annual application required for exemption.—

22 (1)

23 (b) The form to apply for an exemption under s. 196.031,
 24 s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or
 25 s. 196.202 must include a space for the applicant to list the

26 | social security number of the applicant and of the applicant's
 27 | spouse, if any. If an applicant files a timely and otherwise
 28 | complete application, and omits the required social security
 29 | numbers, the application is incomplete. In that event, the
 30 | property appraiser shall contact the applicant, who may refile a
 31 | complete application by April 1. Failure to file a complete
 32 | application by that date constitutes a waiver of the exemption
 33 | privilege for that year, except as provided in subsection (7) or
 34 | subsection (8).

35 | Section 2. Section 196.102, Florida Statutes, is created
 36 | to read:

37 | 196.102 Exemption for certain totally and permanently
 38 | disabled first responders and their surviving spouses.-

39 | (1) As used in this section, and not applicable to the
 40 | payment of benefits under s. 112.19 or s. 112.191, the term:

41 | (a) "Disabled" means a physical or cognitive impairment
 42 | that constitutes or results in a substantial impediment to
 43 | employment as a first responder. The term does not include a
 44 | chronic condition or chronic disease, unless the injury
 45 | sustained in the line of duty was the sole cause of the chronic
 46 | condition or chronic disease.

47 | (b) "First responder" means a law enforcement officer or
 48 | correctional officer as defined in s. 943.10, a firefighter as
 49 | defined in s. 633.102, or an emergency medical technician or
 50 | paramedic as defined in s. 401.23, who is a full-time paid

51 employee, part-time paid employee, or unpaid volunteer.

52 (c) "Cardiac event" means a heart attack, stroke or
 53 vascular rupture.

54 (d) "In the line of duty" means:

55 1. While engaging in activities within the course and
 56 scope of employment as a first responder;

57 2. While performing an activity relating to fire
 58 suppression and prevention;

59 3. While responding to a hazardous material emergency;

60 4. While performing rescue activity;

61 5. While providing emergency medical services;

62 6. While performing disaster relief activity;

63 7. While otherwise engaging in emergency response
 64 activity; or

65 8. While engaging in a training exercise related to any of
 66 the events or activities enumerated in this paragraph if the
 67 training has been authorized by the employing entity.

68 (2) Any real estate that is owned and used as a homestead
 69 by a person who is totally and permanently disabled as a result
 70 of an injury or injuries sustained in the line of duty while
 71 serving as a first responder is exempt from taxation if the
 72 first responder is a permanent resident of this state on January
 73 1 of the tax year for which the exemption is being claimed.

74 (3) The following documents, if provided to the property
 75 appraiser of the county where the property is located, serve as

76 prima facie evidence that the first responder is entitled to the
 77 exemption:

78 (a) A certificate of total and permanent disability, in
 79 the form set forth in subsection (7), from two licensed
 80 physicians of this state who are professionally unrelated,
 81 attesting to the applicant's total and permanent disability.

82 (b) A certificate from the organization that employed the
 83 first responder at the time that the injury or injuries
 84 occurred. The employer certificate must contain, at a minimum,
 85 the information identified in subsection (8). The employer
 86 certificate shall be supplemented with extant documentation of
 87 the incident or event that caused the injury, such as an
 88 accident or incident report. The first responder may deliver the
 89 original employer certificate to the property appraiser's office
 90 or the first responder's employer may directly transmit the
 91 employer certificate to the applicable property appraiser.

92
 93 Total and permanent disability that results from a cardiac event
 94 does not qualify for the exemption provided in this section
 95 unless the cardiac event occurs no later than 24 hours after the
 96 first responder performed nonroutine stressful or strenuous
 97 physical activity in the line of duty and the first responder
 98 provides the employer with competent medical evidence showing
 99 that:

100 1. The nonroutine stressful or strenuous activity

101 directly and proximately caused the cardiac event that gave rise
102 to the first responder's total and permanent disability; and

103 2. The cardiac event was not caused by preexisting vascular
104 disease.

105 (4) (a) Any real estate owned and used as a homestead by
106 the surviving spouse of a first responder who died but who had
107 been receiving a tax exemption under subsection (2), is exempt
108 from taxation.

109 (b) The tax exemption provided in paragraph (a) applies as
110 long as the surviving spouse holds the legal or beneficial title
111 to the homestead, permanently resides thereon as specified in s.
112 196.031, and does not remarry. If the surviving spouse sells the
113 property, an exemption not to exceed the amount granted under
114 the most recent ad valorem tax roll may be transferred to the
115 new residence if it is used as the surviving spouse's primary
116 residence and he or she does not remarry.

117 (5) A first responder may apply for the exemption before
118 producing the necessary documentation described in paragraphs
119 (3) (a) or (b). Upon receipt of the documentation, the exemption
120 shall be granted as of the date of the original application and
121 the excess taxes paid shall be refunded. Any refund of excess
122 taxes paid shall be limited to those paid during the 4-year
123 period of limitation set forth in s. 197.182(1) (e).

124 (6) The provisions of s. 196.011(9) waiving the
125 requirement that an annual application be submitted to the

126 property appraiser and providing lien authority are applicable
 127 to applications submitted pursuant to this section.

128 (7) The physician's certification shall read as follows:

129
 130 PHYSICIAN'S CERTIFICATION OF
 131 TOTAL AND PERMANENT DISABILITY

132
 133 I, ... (name of physician) ..., a physician licensed pursuant to
 134 chapter 458 or chapter 459, Florida Statutes, hereby certify
 135 that Mr.....Mrs.....Miss....Ms.....(applicant name and social
 136 security number) ..., is totally and permanently disabled, due to
 137 the following mental or physical condition(s):

138
 139 It is my professional belief that the above-named condition(s)
 140 render Mr.....Mrs....Miss....Ms.....(applicant name)...totally
 141 and permanently disabled, and that the foregoing statements are
 142 true, correct, and complete to the best of my knowledge and
 143 professional belief.

144
 145 Signature...

146 Address... (print)...

147 Date....

148 Florida Board of Medicine or Osteopathic Medicine license number

149 Issued on....

150 (8) An employer for whom the first responder worked at the

151 time of the injury must provide a certificate that, at a
 152 minimum, attests and includes:
 153 (a) The title of the person signing the certificate.
 154 (b) The name and address of the employing entity.
 155 (c) A description of the incident that caused the injury
 156 or injuries.
 157 (d) A statement that the first responder's injury or
 158 injuries were:
 159 1. Directly and proximately caused by service in the line
 160 of duty.
 161 2. Without willful negligence on the part of the first
 162 responder.
 163 3. The sole cause of the first responder's total and
 164 permanent disability.
 165 (9) Any person who knowingly or willfully gives false
 166 information for the purpose of claiming homestead exemption as
 167 set forth in this section is guilty of a misdemeanor of the
 168 first degree, punishable as provided in s. 775.082 or by fine of
 169 not more than \$5,000, or both.
 170 (10) The Department of Revenue may, and all conditions are
 171 deemed to be met to, adopt emergency rules pursuant to ss.
 172 120.536(1) and 120.54 to administer the application process for
 173 the 2017 calendar year. This subsection is repealed on August
 174 30, 2018.
 175 (11) The Department of Revenue may adopt rules to

176 administer this section.

177 (12) Notwithstanding the provisions of ss. 196.011 and
178 196.102, the deadline for a first responder to file an
179 application with the property appraiser for an exemption under
180 s. 196.102 for the 2017 tax year is August 1, 2017. The property
181 appraiser may grant an application for an exemption that is
182 filed untimely if:

183 (a) The applicant is qualified for the exemption; and

184 (b) The applicant produces sufficient evidence, as
185 determined by the property appraiser, which demonstrates that
186 the applicant was unable to apply for the exemption in a timely
187 manner or otherwise demonstrates extenuating circumstances that
188 warrant granting the exemption.

189 (13) If the property appraiser denies an application under
190 subsection (12), the deadline to serve notice setting forth the
191 grounds for denial as provided in s. 196.011(6) (a) is extended
192 to 30 days after the date on which the application for exemption
193 is submitted. A denied applicant may file a petition with the
194 value adjustment board as set forth in s. 194.011(3). The
195 petition must be filed on or before the 25th day after the
196 mailing by the property appraiser during the 2017 calendar year
197 of the notice required under s. 194.011(1). Notwithstanding s.
198 194.013, the eligible first responder is not required to pay a
199 filing fee for such petition. Upon review of the petition, the
200 value adjustment board shall grant the exemption if it

201 determines the applicant is qualified and has demonstrated the
202 existence of extenuating circumstances warranting the exemption.

203 Section 3. This act operates prospectively to the 2017 tax
204 roll and does not provide a basis for relief from an assessment
205 of taxes not paid or create a right to a refund of taxes paid
206 before January 1, 2017.

207 Section 4. This act shall take effect upon becoming a law.